

19. (AMENDED) The method for fabricating a liquid crystal device according to Claim 16, wherein after roughening is performed, the mask is removed and the region which had been covered by the mask and the roughened region are subjected to etching.

23. (AMENDED) The method for fabricating a substrate for a liquid crystal device according to Claim 20, wherein after roughening is performed, the mask is removed and the region which had been covered by the mask and the roughened region are subjected to etching.

#### REMARKS

The purpose of this preliminary amendment is to remove multiple dependent claims from the application to reduce filing costs.

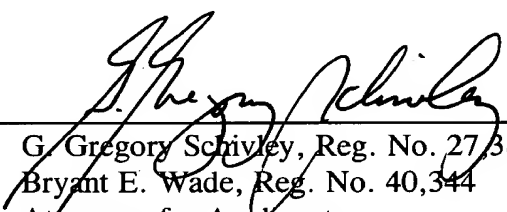
Favorable consideration of this application is respectfully requested.

Respectfully submitted,

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